

ARIZONA FORM
815

Arizona Department of Revenue

Comptroller Section

1600 W Monroe, Site Code 603
Phoenix AZ 85007

Wholesalers Return of Spirits Sold/Vinous and Malt/Cider Liquor Purchased

For the Month of _____ 19 ____

This return and the tax shown is due not later than the 20th day of the month following the month for which this return is made and delinquent if the tax is not paid within 10 days after the due date.

Licensed wholesaler - name			Liquor license no.		Taxpayer ID (EIN or SSN)	
Address - mailing			Address - business location			
City	State	ZIP code	City	State	ZIP code	

File Separate Return for Each License
Read Instructions Prior to Completing Return

	A	B	C
	Spirits	Vinous	Malt/Cider
	Gallons	Gallons	Gallons
1. Beginning Inventory (same as ending inventory of prior month) ..			
2. Additions - total gallons			
a. Received/purchased this month - Schedule A			
b. Returned from retailers			
3. Total Additions (2a + 2b)			
4. Deductions - total gallons			
a. Sold to Military Installations - Schedule B			
b. Exported from State - Schedule C			
c. Sold to Arizona wholesalers - Schedule D			
d. Purchased from Arizona wholesalers - Schedule D			
e. Destroyed			
f. Breakage			
g. Returned to suppliers			
h. Returned from retailers			
5. Total Deductions (4a through 4h)			
6. Other adjustments, gain or loss			
7. Ending Inventory			
8. Taxable gallons sold/purchased			
9. Tax Rates	\$3.00	\$.84	\$.16
10. Tax Due	\$	\$	\$

11. Total Tax Due \$ _____

Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

I have read this report and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and

Preparer's Signature _____

Taxpayer's/Authorized Agent's Signature _____

Date _____

Title _____

Date _____

Check One Box Only: ☐ Spirit ☐ Vinous ☐ Malt ☐ Cider

ADOR 20-2048 (3/97)

Tax Free Sales of Spirits or Vinous and Malt/Cider Liquors During the Month

Check One Box Only:

☐ Spirits

☐ **Vinous**

☐ Malt☐ Cider

Name of Purchaser	City	State/ County	Date Shipped	Invoice		Gallons		Liters	
				Date	Number				
Total this sheet									
Total all continuation sheets									
Convert liters to gallons. 1 liter = 0.264172 U.S. gallons									
Total gallons this month. Enter here and on line 4a, page 1									

Schedule C

Sales of Spirits or Vinous and Malt/Cider Liquors Out-of-State During the Month

Check One Box Only:

☐ Spirits

☐ **Vinous**

☐ Malt☐ Cider

Name of Purchaser	City	State/ County	Date Shipped	Invoice		Gallons		Liters	
				Date	Number				
Total this sheet									
Total all continuation sheets									
Convert liters to gallons. 1 liter = 0.264172 U.S. gallons									
Total gallons this month. Enter here and on line 4b, page 1.									

Schedule D

Sales of Spirits Sold to or Purchase of Vinous and Malt/Cider Liquors from Licensed Arizona Wholesalers During the Month

Check One Box Only:

☐ Spirits

☐ **Vinous**

☐ Malt☐ Cider

Name of Purchaser/Supplier	City	State/County	Date Shipped	Invoice		Gallons		Liters	
				Date	Number				
Total this sheet									
Total all continuation sheets									
Convert liters to gallons. 1 liter = 0.264172 U.S. gallons									
Total gallons this month. Enter here and on line 4c or 4d page 1.									

Continuation Sheet

Month of _____ 19 ____

Schedule _____ No. _____ Of _____

Check One Box Only:

☐ Spirits

Vinous

☐ Malt

☐ Cider

[illegible]

General Instructions

You must file this return and pay the luxury tax if you are a wholesaler of spirituous liquor selling spirituous liquor within the state of Arizona. You must also file this return and pay the tax if you are a wholesaler of vinous or malt liquors purchasing vinous or malt liquors for resale within the state.

You must file this return monthly and pay the tax on or before the 20th day after the month the tax accrues.

Prepare this return for each month regardless of whether or not any tax is due. File the original with the Department of Revenue. Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the Department.

Report all alcoholic beverages in wine gallons. Round to the nearest one-hundredth of a gallon. For spirits and vinous liquors, use the chart at the bottom of the Specific Instructions to convert from metric to gallons.

You must provide your taxpayer identification number on the return. A taxpayer identification number is either your federal employer identification number (EIN), or your social security number (SSN), if you are a sole proprietor, with no employees.

The Licensee or Authorized Agent must sign the return.

If you pay a preparer to complete this return, the preparer must sign the return and include his / her identification number.

Send payment with the return to the Arizona Department of Revenue. Include your taxpayer identification number on your check.

State law imposes a 10% penalty plus interest of the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

Specific Instructions

Line 1. For spirits, enter the ending inventory amount from line 7 of the previous month's report. If the figures are not equal, attach an explanation for the differences.

Line 2a. Prepare a separate Schedule A for each type of beverage. On Schedule A, enter all beverages you have received or purchased this month. Enter the total from Schedule A on line 2a. Attach the schedule to the return. You may substitute a computer generated list for the actual schedule. Attach copies of invoices for all entries on Schedules. *Note: If you list any purchases from Arizona wholesalers of vinous or malt as deductions on Schedule D, you must list those purchases on Schedule A and reflect those purchases in the total on line 2a.*

Line 2b. Enter any spirits returned by your retailers during the month on line 2b and on line 4h. If the figures are not equal, attach an explanation for the differences.

Line 3. Enter the total of lines 2a and 2b.

Line 4a. On Schedule B, enter any tax-free sales to the Military during the month. Attach the schedule to the return. You may substitute a computer generated list for the actual schedule.

Line 4b. On Schedule C, enter any beverage sold out of state during the month. Attach the schedule to the return. You may substitute a computer generated list for the actual schedule.

Line 4c. For spirits, enter on Schedule D all spirits sold to other licensed Arizona wholesalers during the month. Enter spirits transferred between licensed locations owned by the same company. Attach documentation for verification. Attach the schedule to the return. You may substitute a computer generated list for the actual schedule.

Line 4d. For vinous and malt/cider, enter on Schedule D all purchases of vinous and malt/cider from other licensed Arizona wholesalers during the month. Enter vinous and malt/cider transferred between licensed locations owned by the same company. Attach documentation for verification. Attach the schedule to the return. You may substitute a computer generated list for the actual schedule. **Note:** *You cannot list any vinous or malt as a deduction on this schedule unless you listed them on Schedule A and included them in the total on line 2a.*

Line 4e. Enter any beverage that you destroyed during the month.

Line 4f. Enter any beverage that broke during the month.

Line 4g. Enter any beverage that you returned to your suppliers during the month.

Line 4h. See line 2b for explanation.

Line 5. Add lines 4a through line 4h. Enter the total.

Line 6. List any prior month's adjustments and attach a written explanation.

Line 7. For spirits, enter your month's ending inventory from your company records.

Line 8. For spirits, add lines 1 and 3. Subtract lines 5 and 7 and adjust for line 6. Enter the amount of these calculations in column A. For Vinous and Malt/Cider, subtract line 5 from line 2a and adjust for line 6. Enter these amounts in column B or C.

Line 9. The Department has preprinted the tax rates on the return for spirits, vinous (24% or less by volume), and malt/cider. Contact the Arizona Department of Revenue, Comptroller's Office, for the rate on any vinous with an alcohol content of more than 24% by volume, containing 8 ozs. or less and for each 8 ozs. for containers containing more than 8 ozs.

Line 10. Multiply the gallons on line 8 by the rates on line 9. Enter these amounts.

Line 11. Add up the totals of line 10, columns A, B, and C. Enter this amount as the Total Tax Due.

For Spirituous Liquors:

<u>Bottle size</u>	<u>Bottles per case</u>	<u>U.S. Gallons per case</u>
a. 1.75 Liter	6	2.7738
b. 1.00 Liter	12	3.1701
c. 750 Milliliters	12	2.3775
d. 500 Milliliters	24	3.1701
e. 200 Milliliters	48	2.5361
f. 50 Milliliters	120	1.5850

For Vinous Liquors:

<u>Bottle size</u>	<u>Bottles per case</u>	<u>U.S. Gallons per case</u>
a. 3.00 Liter	4	3.1701
b. 1.50 Liter	6	2.3775
c. 1.00 Liter	12	3.1701
d. 750 Milliliters	12	2.3775
e. 375 Milliliters	24	2.3775
f. 187 Milliliters	48	2.3712
g. 100 Milliliters	60	1.5850

Official Conversion Factor: 1 Liter=0.264172 U.S. Gallons

"Cider" means vinous liquor that is made from the normal alcoholic fermentation of the juice of sound, ripe apples, including flavored, sparkling and carbonated cider and cider made from condensed apple must, that contains more than one-half of one per cent of alcohol by volume but not more than seven per cent of alcohol by volume.

"Spirituous liquor" means any liquid containing more than one-half of one per cent alcohol by volume, which is produced by distillation of any fermented substance and which is used or prepared for use as a beverage.

"Vinous liquor" means any liquid containing more than one-half of one per cent alcohol by volume made by the process of fermentation of grapes, berries, fruits, vegetables or other substances, but not including those liquids in which hops or grains are used in the process of fermentation and not including liquids made by the process of distillation of such substances.

"Malt liquor" means any liquid containing more than one-half of one per cent alcohol by volume and which is made by the process of fermentation and not distillation of hops or grains, but not including liquids made by the process of distillation of such substances.